

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 8<sup>th</sup> December, 2014**

**No. 527**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION**

**No: 113/CTD/2014**

**Dated: 20.11.2014**

**NOTIFICATION**

In exercise of power conferred by clause (a) of sub-section (1) of Section 5 of the Sikkim Sales Tax Act, 1983 and in partial modification of item no. 192 of notification no. 14(85)/IT&ST/156/2000 dated 31-05-2000 the State Government hereby notifies the revised rate of tax as given under column III on local sales of category of goods listed under column II in the Table below-

<b>Sl. No.</b>	<b>Category of goods</b>	<b>Rate of tax</b>
I	I	III
"192	All types of liquors, beers and other alcoholic drinks	25 paise per rupee"

This notification shall come into effect from the 01st day of January 2015.

**Commissioner of Commercial Taxes.**